



Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Ben Gibson
Tom Grady
Michael Olenick
Joe York

September 16, 2019

Dr. Gregory Adkins, Superintendent
Lee County School District
2855 Colonial Boulevard
Fort Myers, Florida 33966-1012

Dear Superintendent Adkins:

Re: Auditor General Operational Audit Report No. 2019-026 Impact Fee Finding

Thank you for submitting documentation to support the use of 2016-17 impact fees, as requested in Mr. Eggers' December 11, 2018, email. Based on our review, the documents and analysis substantiate that the amount of \$13,564,574 in impact fees was expended in the 2016-17 fiscal year for debt service associated with schools that, at the time of construction, were constructed to accommodate student enrollment growth. No further action is necessary in regard to this audit finding. Please note that the district cannot apply additional impact fees retroactively for expenditures paid with other revenue sources.

Sincerely,


Suzanne Pridgeon

SP/II

cc: Gwynetta Gittens, Chair, Lee County School Board
Members, Lee County School Board
Dr. Ami Desamours, Chief Financial Officer
Susan Malay, Executive Director of Financial Services
Kelly Letcher, Director of Business Services
Mike Blackburn, Inspector General
Matt Mears, General Counsel
Mark Eggers, Assistant Deputy Commissioner
Li Liu, Educational Policy Director

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations